

## 2010 PERSONAL PROPERTY CLASSIFICATION GUIDE

<b>Class</b>	<b>Description</b>	<b>Examples</b>
<b>01</b>	<b>Short Life Property</b>	Barricades/Warning Signs, Books, Canned Software, Dies & Jigs, Hotel/Hospital Linen, Motion Picture Prints, Pallets, Pots & Pans, Silverware, Uniforms, Utensils
<b>01A</b>	<b>Rental Videos, CDs, DVDs</b>	\$15 per unit for the first year and \$3.00 per unit thereafter
<b>02</b>	<b>Computer Integrated Machinery</b>	Includes Cat Scans, MRIs, Mammography units; Computer Integrated Machinery <b>Must include all 5 conditions:</b> 1. Sold as unit. 2. Cannot operate without computer-computer cannot perform functions outside machine. 3. Able to perform multiple functions; is controlled by programmable central processing unit. 4. Cost of machine/computer combined is depreciated as unit for tax purposes. 5. Capabilities cannot be expanded by substituting more complex computer for original.
<b>03</b>	<b>Short Life Equipment</b>	Alarm systems, ATM's, Bank Drive-up Windows, Cameras, Carpet, Cash Registers, Emissions Testing & Engine Analysis Equipment, Fax & Office Machines, Microwave Communication Equipment, Music/Sound Systems, Photo Processing Equipment, POS Systems, Rent-to-own, Pneumatic Tube Systems (Banks), Reservation Terminals, Small Eq Rentals, Shopping Carts, Phone Eq, Vending Eq, Video Game Machines.
<b>04</b>	<b>Short Life Expensed Property</b>	Personal Property items with an acquisition cost of \$1000 or less identified as Class 1, 3, or 12. Election to this class may not be revoked or deleted until final year of schedule has expired. Value of equipment in this class is not appealable.
<b>05</b>	<b>Furniture/Fixtures</b>	All furniture (motel/hotel/office), Bars/sinks, Beauty-Barber Shop fixtures, Booths, Cabinets/Shelving, Cashier Islands, Check-out Counters, Display Cases/Racks, Mobile type buildings, Musical Instruments, Partitions, Sheds, Signs, Sinks, Tanning Booths, Theater Seats.
<b>06</b>	<b>Light/Med/Hvy Dty Trucks</b>	All NON-PLATED light, medium and heavy-duty trucks.
<b>07</b>	<b>Medical/Dental Equipment</b>	All Medical, Dental, Optical Eq & Instruments, Exam Tables/Chairs, Hospital Eq, Microscopes, Optical Eq, Mesoptometers, Lensometers, Sterilizers, X-Ray machines.
<b>08</b>	<b>Machinery/Equipment</b>	Amusement Rides, Auto Service/Repair Eq, Bakery Eq, Car Wash Eq, CATV Connection/Dist. & Head Ends, Fork Lifts (battery/propane), Food Prep Eq, Go Carts, Golf Carts, <b>Hand Tools</b> , Laundry/Dry Cleaning Eq, Manufacturing/Processing Eq, Machine Shop Eq, Meat Packing Eq, Non-Registered Off-Roads & Snowmobiles, Overhead Cranes, Printing Eq, Production Eq, Refrigeration Eq, Stationary Backup Generators.
<b>12</b>	<b>Computer Hardware</b>	Mainframe & Personal computers, CAD/CAM & LAN systems, Data Processing Eq & Peripherals, Copiers, & Copier-Fax-Printer-Scanner combination (3-in-1).
<b>13</b>	<b>Heavy Equipment</b>	Construction Eq, Compaction Eq, Backhoes, Batch Plants, Cranes (Const), Excavators, Graders, Loaders, Pavers, Portable Generators, Sweepers, Snow Cats, Scrapers.
<b>16</b>	<b>Long Life Equipment</b>	Broadcast/Cell Towers, Billboards, Buried Cable, Bulk Storage Tanks, Oil & Gas Gathering Systems, Pipelines, Radio Towers, Sign Towers, Storage & Shipping Containers, Truck Scales.
<b>20</b>	<b>Petroleum/Natural Gas Exploration/Prod/Eq</b>	Equipment used in the petroleum & gas exploration & production industry.
<b>21</b>	<b>Commercial/Utility Trailers/Mobile Offices</b>	All non-plated commercial and utility trailers, mobile offices.
<b>24</b>	<b>Leasehold Improvements</b>	Taxable for all Lessees is carpeting - Class 3 and Cabinetry/shelving - Class 5. Please call (801) 451-3249 if you have questions.
<b>25</b>	<b>Aircraft Parts Manufacturing Tools/Dies</b>	<b>Aircraft Parts:</b> Manufacturing Jigs, Dies, Molds, Patterns, Manufacturing Taps & Gauges, Test Equipment & Fixtures (Manufacturing Jigs, Dies, Molds, etc. in Class 1).

**See Reverse Side for 2010 Percent Good Rates.**